

Jan-31-06 02:12pm From-NEW YORK STOCK EXCHANGE

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*Cest nys*

January 31, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

FEB 06 2006  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, POTLATCH HOLDINGS, INC. (TO BE RENAMED POTLATCH CORPORATION), Common Stock, par value \$1.00 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 31, 2006. Tentative listing date - February 6, 2006.

Sincerely,